

2002 ISSUE REPORT CONTAMINATED SITES (“BROWNFIELDS”)

REPORT CARD GRADE: B-

| | |
|---------------------------------------|-----------|
| Programs and initiatives | A- |
| Funding availability compared to need | C |
| Overall grade | B- |

ISSUE BRIEF

While Wisconsin has initiated many innovative and successful programs to promote the cleanup of contaminated sites, thousands of sites requiring remediation exist within the state. The primary reasons for the continued existence of these sites are liability concerns and high remediation costs (potentially totaling up to \$15 billion for all sites).

ISSUE REPORT

Definition of issue.

As a result of decades of poor waste management practices in the past, there are innumerable contaminated sites across the nation, including thousands in Wisconsin alone. A site is considered contaminated if chemical (or microbial or radionuclide) compounds exist in the soil, groundwater or air at concentrations exceeding standards established to protect human health and the environment. These sites include leaking (or previously leaked) fuel tanks, dry cleaning facilities, industrial sites, dumps, unregulated landfills, contaminated sediments, etc.

The realization of the extent of severe contamination in the 1970s led to the development of federal legislation to control both the generation and disposal of hazardous wastes as well as to provide billions of dollars to clean up the highest priority contaminated sites (i.e., the national Superfund). There are approximately 1500 Superfund sites nationally, 39 of which are located in Wisconsin. Wisconsin’s Department of Natural Resources (DNR), works with the United States Environmental Protection Agency (USEPA) to manage and implement the Superfund program for sites located in Wisconsin. With a lesser degree of complexity and severity are sites with leaking petroleum tanks (primarily gasoline stations, but also home heating oil tanks, etc.) of which approximately 15,000 sites exist in Wisconsin. The remediation of these sites is administered by the Department of Commerce through the Petroleum Environmental Cleanup Funding Act (PECFA). Mismanagement of wastes at many dry cleaning facilities in the past has also caused contamination, and in 1997 the Dry Cleaner Environmental Response Program (DERP) was initiated to address this issue. Contaminated sediments (e.g., the Fox River and Milwaukee Harbor) persist and are subject to complex federal laws and regulations.

The challenge associated with identifying contaminated sites in the state is substantial; some are obvious, most are not. Testing to determine contamination levels is expensive

and typically does not occur unless there is: 1) state or federal action based on knowledge or expectation of severe contamination, or 2) liability minimization efforts in property transactions. The wide array of sites mentioned above and the complexity of regulations surrounding their remediation are beyond the scope of this report. The focus of this report as it relates to the State's infrastructure will be on industrial and commercial sites ("brownfields") that are contaminated or *perceived to be* contaminated, and thus underutilized or vacant. An estimated 8,000 to 10,000 brownfield sites exist in Wisconsin alone. These sites are often located in urban areas and their remediation and restoration can reduce the risk to public health, create new jobs, increase tax bases, lessen urban sprawl and improve aesthetics. Liability reduction, regulatory and financial aspects of brownfield site management will be addressed.

Liability Reduction Issues

Existing Conditions

A primary concern regarding the sale, acquisition and redevelopment of real estate property is the risk associated with potential large costs for remediating problems associated with environmental contamination. The Federal Government has created legislation to provide relief to purchasers, developers and lenders through amendments to the Comprehensive Environmental Response, Compensation and Liability Act such as the Superfund Amendments and Reauthorization Act and the Small Business Liability Relief and Brownfield Revitalization Act (HB 2869). In turn, the State of Wisconsin has taken the initiative in providing an exemption under the Hazardous Substance Discharge ("Spill") Law that provides limitations on liability for local government units (LGUs) and lenders provided that specific statutory requirements are met. Although at present, these liability exemptions do not apply to sites with releases of hazardous waste, the DNR has commenced working with the USEPA to develop a process that provides liability protection and therefore encourages LGUs and lenders to acquire properties with the presence or perceived presence of hazardous waste. In correspondence with USEPA, DNR proposes to utilize their enforcement discretion to not apply hazardous waste liability provisions to LGUs or lenders that acquire an interest in the property. This also applies to lenders who are seeking to protect their security interest.

Concerns

The State of Wisconsin is taking a responsible proactive approach to providing liability exemptions to parties that want to "return to service" properties that are impacted with the presence or perceived presence of contamination. Returning these properties from a state of abandonment to viable use definitely offers a "win-win" solution to all parties involved. However, liability remains an area where more work is needed in relation to attracting LGUs and private entities to implement brownfield projects. Concern remains high that unanticipated problems will be uncovered during, or after, a site is developed, thus increasing exposure and liability for future cleanup or damages, and possible loss of revenue due to additional remediation costs.

Management and protection against future concerns needs to be resolved. Chapter 1 of the State of Wisconsin Brownfields Study Group Final Report for 2000 provides discussion of this topic from the perspective of communities and voluntary parties. It further discusses the value of insurance and the ability of the DNR to apply discretionary enforcement. The ASCE National Issue Brief on Hazardous Waste (Superfund and Brownfields) indicates that concern also remains high among engineering and construction firms that unfair liability may be assigned to them if “surprises” are encountered in conjunction with a redevelopment project.

Regulatory Issues

Existing Conditions

Each year in Wisconsin, the process of defining the nature and extent of contamination, as well as selecting, designing and implementing cleanup actions at contaminated sites (not only brownfields) result in the expenditure of millions of dollars. These actions are completed in accordance with Federal and State regulations that have been developed to address the remediation of contaminated sites. The following section presents the State environmental regulations in general terms as they relate to the current and future needs of Wisconsin’s brownfield sites.

Wisconsin residents have historically demanded that the State serve as a strong steward for protecting human health and the environment. In response, no less than five state agencies have rules that address issues associated with contaminated sites that could affect brownfield redevelopment. The DNR, Department of Commerce, Department of Transportation, Department of Revenue, and Department of Agriculture, Trade and Consumer Protection each have rules addressing contaminated sites.

The DNR has the lead role in defining the rules that stipulate the determination of need and level of effort for investigations, and cleanup actions. DNR leaders and staff administer rules that provide criteria for evaluating degrees of contamination, options for cleanup and requirements for monitoring the effectiveness of the solution. The focus of the DNR regulations is to use consistent, scientific, fair and objective processes for defining and appropriately remediating contaminated sites.

Rules and programs addressing contaminated sites that are administered by the Wisconsin State agencies other than DNR generally are characterized as *motivational* in that they provide cost reimbursements, or other funding mechanisms that make the process of remediating a site more financially attractive. In particular, the Department of Commerce’s Brownfields Grant Program, and Department of Revenue’s tax incentives for brownfields development serve as two examples. The DNR has also created several programs (see below) that are intended to promote the remediation and redevelopment of contaminated sites in both rural or urban settings.

Table 1 summarizes Wisconsin Statutes related to contaminated sites. Chapter 292 of Wisconsin Statutes, Remedial Action (“Spill” Law) is the primary law governing rules for contaminated sites. This chapter defines hazardous substance spills, the responsibilities of participating parties, liability exemption/transfer options, steps for completing the environmental repair of the spill, and cost recovery options. This law also stipulates reporting requirements and several special programs (such as the Dry Cleaner Environmental Response Program, indemnification for disposal of polychlorinated biphenyls (PCBs), brownfield Site Assessment Grants and the Sustainable Urban Development Zone program).

Four main sets of Wisconsin Administrative Codes contain sections that address contaminated sites: NR 100, NR 500, NR 600, and NR 700. The NR 100 series rules address environmental protection in general, define groundwater quality standards and define a loan program to initiate brownfield development. NR 500 (landfill) and NR 600 (hazardous waste) rules govern the operation of licensed waste handling and disposal facilities that have the potential to become contaminated sites from unintended releases that may occur during normal operations. Both of these sets of rules describe steps that are to be followed when evidence of contamination is confirmed. Both NR 500 and NR 600 also allow the responsible parties to work with the DNR under the approaches defined in NR 700 to define and implement remedial actions.

The NR 700 rules cover Environmental Protection-Investigation and Remediation. These rules serve as the basis for most current investigation and cleanup actions underway within the state. They are the cornerstone of the DNR’s Remediation and Redevelopment Program. NR 700 rules define the time frame within which actions are to occur, who can be involved, soil cleanup standards, cost sharing procedures, risk screening and fees, among other topics. The NR 700 Code Chapter numbers and titles, plus selected NR 100, 500, and NR 600 chapters are presented in Table 2.

In September 1995 an Advisory Group to the Wisconsin Department of Natural Resources published a report titled, “Strategic Direction and Organization of the Remediation and Redevelopment Program.” The report offered nineteen recommendations on departmental processes, concepts, goals, and rules intended to improve the organization and execution of the various environmental cleanup programs within the Department. In particular it urged the Department to “embrace the concept of remediating contaminated lands for beneficial reuse...while maintaining a strong environmental ethic.” Coordination was also recommended between groups because “delays between remedy selection and implementation should be avoided”. The Remediation and Redevelopment program was also urged to uniformly apply chapters NR 700-NR 736 to all environmental remediation actions.

In a significant effort to promote site remediation, NR700 establishes standards and procedures that allow for voluntary action to cleanup environmental pollution at a site. Through diligent compliance with this process, a certificate of completion (COC) can be obtained. This COC is recognized as a very strong incentive for redeveloping properties in that the DNR considers the site to be “closed” from further action (i.e., free from

liability) unless new environmental problems occur. Numerous redevelopment projects at environmentally impaired sites have utilized this process to return the properties to beneficial use.

Trends

Many of the recommendations presented in the 1995 Strategic Direction Report have been implemented. Additionally, Wisconsin's state legislature created the Brownfields Study Group in 1998 to provide a review of the brownfields initiative being implemented, and directed the group to develop recommendations to improve the State's efforts in this area. The first Study Group recommended seventy-five changes or additions to brownfields legislation in 1999. Topics included funding changes, exemptions from liability for local government, and voluntary party cleanup efforts. Many of the recommendations were implemented, and the Site Assessment Grant (SAG) Program was created which provides funding for LGU's to investigate properties prior to purchase in order to determine potential contamination risks. The Brownfields Study Group remains active and serves as an example of the DNR's cooperation with stakeholders.

Information posted on the DNR Remediation and Redevelopment website indicates some recent code changes have been implemented. In November 2001, NR 700 rules were revised to require some closed sites to become listed on the geographic information system (GIS) registry. This change applies to sites using natural attenuation as the remedial action and removes responsibility for filing groundwater use restrictions with the county Registers of Deeds. In March of 2001, NR 754 was established which requires insurance (advance payment) at Voluntary Party Liability Exemption (VPLE) sites using natural attenuation. NR 746 was established in February 2001 to define which petroleum contaminated sites (and other sites) can use risk screening and closure criteria.

A new code chapter (NR 173) was recently adopted. It outlines the new Brownfields Green Space and Public Facilities Grant Program to help local governments use brownfields for long-term public benefits as green space and recreational areas.

Clarifications to Deed Restrictions and Deed Notices for sites where contamination will remain on site after remediation is complete are also under way. This is a topic that is of interest across the country as agencies and responsible parties grow to understand the challenges of implementing "institutional controls" in a manner that proves effective. The "Soil GIS Rule" has been adopted by the Natural Resources Board as a requirement that will create a data base for tracking brownfield properties with deed restrictions resulting from past practices. This will result in changes to NR 700, 714, 722, 726, and 749 that are expected to become final in the fall of 2002.

Concerns

Efforts by the DNR Remediation and Redevelopment Program, the Advisory Group, and Brownfield Study Group have resulted in the revision of existing codes, and the creation

of new codes governing contaminated sites, but there is still more to be done. While progress has been made, revisions to the regulations continue to be needed.

Financial Issues

Existing Conditions

Since 1998, the Wisconsin Department of Commerce has awarded \$29.2 million dollars in grant awards for seventy-two Brownfield investigations and cleanups. The DNR's SAG program distributed \$1.45 million from 1999 to 2001, funding 51 remediation and redevelopment projects in 35 communities across the state. \$3.8 million in grants were requested through applications--nearly triple the amount available, which clearly demonstrates the demand for funding for such projects. The 2001-2003 State Biennial Budget contains a significant increase in funding for this program, more than doubling the amount to be awarded to \$3.4 million. Other DNR initiatives include \$1 million for the new Green Space Grant program and the Sustainable Urban Development Zone program.

In addition to State initiatives, approximately \$250 million in Federal funds are available for brownfield sites across the nation. In the past, however, most of the Federal programs only paid for planning, investigation and analysis--specifically excluding cleanup funds.

The attached Tables 3 and 4 summarize the funding available for Brownfield or other contaminated sites in the State of Wisconsin.

In addition to brownfields initiatives, the State of Wisconsin has in place several large programs to promote the remediation of other types of contaminated sites which are not discussed in this report (e.g., petroleum, dry cleaning solvents, etc.)

Concerns

The needs are difficult to quantify because not all contaminated sites are currently known. New sites and new problems are being continually identified. Using a typical range of remediation costs of from \$250,000 to \$1,500,000 per site and an estimated 10,000 sites, the total cleanup of brownfield sites could require funds ranging from \$2.5 billion to \$15.0 billion. This amount far exceeds the funds available from all sources combined.

Conclusions and Recommendations

Input from all stakeholders should continue to be sought and considered by the DNR and other state agencies as revisions to regulations continue to be needed to reflect recent scientific findings and viable alternatives. Efforts to streamline regulations and provide consistent and appropriate application of regulations to contaminated sites should continue. Further consideration of future needs is provided in the Brownfields Study Group Final Report for 2000. The Study Group identified more than thirty issues under

three different categories: liability protections, local government incentives, and financial incentives. Also provided were seventy proposed changes to state regulations as well as significant policy changes in the Wisconsin brownfields initiative.

Local governments need to become more active participants in the redevelopment of abandoned/delinquent properties. The Brownfields Study Group Final Report for 2000 suggests that some regulation changes that provide methods to simplify the transfer of title should be considered in the future. Another method to help LGU's implement brownfields cleanup is to promote the redevelopment of contaminated sites in Comprehensive Land Use Plans (e.g., Smart Growth). The ASCE National Issue Brief on Hazardous Waste (Superfund and Brownfields) also indicates that rules should be changed to allow, and even promote, the use of innovative technology and presumptive remedies more frequently. Allowing innovative technologies to be used may be a mechanism to lower overall cost to a point where more projects become financially viable.

Financial resources to clean contaminated sites in Wisconsin are provided by several State and Federal funding programs currently in place. Innovative programs have been implemented which are resulting in many site cleanups. However, these programs fall short due to the lack of financial resources needed to address all of the known sites in the State. With the current funds available from existing programs, only a fraction of sites are able to receive cleanup funding assistance. This is the primary basis upon which the grade for this report card was established (full funding would receive an A grade, no funding would receive an F grade). The fraction of "known" sites which will receive funding under current programs is not a proper assessment approach given that it is inappropriate to expect that the tremendous number of sites can be remediated in only a few years. A comprehensive, long-term plan for funding will be required to achieve this ultimate goal. Funds need to be provided to continue current programs, as well as to develop and support new programs so that all contaminated properties can be appropriately remediated and returned to safe and productive use.

In addition, more private sector funding needs to be provided to cleanup and develop these contaminated properties. Wisconsin currently provides some incentives through liability exemptions to developers, lenders, and municipalities. Other development incentives need to be explored and adopted to encourage private funding of cleanup and development of contaminated sites. The only way to bridge the large gap between the funds needed for cleanup and the amount of funds available is through a continuing public-private partnership in which the public provides monetary and non-monetary incentives, and the private sector provides economic development investments.

Financial incentives have already proven useful to encourage communities and private parties to remediate and redevelop contaminated sites. Grants, and low interest loans have been used for decades to implement new environmental programs. Regulatory changes that create additional grant programs and tax incentive zones are also recommended by the Brownfields Study Group Final Report for 2000 as proven mechanisms to generate more interest in the redevelopment of contaminated sites.

Source Information:

1. ASCE 2001 Report Card on America's Infrastructure. Available at:
<http://www.asce.org/reportcard/>
2. Brownfields Study Group Final Report. 2000. Wisconsin Department of Natural Resources. PUBL-RR-655. Available at:
<http://www.dnr.state.wi.us/org/aw/rr/archives/pubs/RR655.pdf>
3. Brownfields: Information on the Programs of EPA and Selected States. United States General Accounting Office. 2000. GAO-01-52. Available at:
<http://www.gao.gov/new.items/d0152.pdf>
4. Remediation and Redevelopment Program 2000-2001 Annual Report. Wisconsin Department of Natural Resources. PUBL-RR-669. Available at:
<http://www.dnr.state.wi.us/org/aw/rr/archives/pubs/RR669.pdf>
5. Strategic Direction and Organization of the Remediation and Redevelopment Program. An Advisory Group Report to the Wisconsin Department of Natural Resources. 1995. PUBL-SW-292-95. Available at:
<http://www.dnr.state.wi.us/org/aw/rr/archives/pubs/SW292.pdf>
6. The Financial Resource Guide for Cleanup & Redevelopment. Wisconsin Department of Natural Resources. 2002. PUB-RR-539. Available at:
<http://www.dnr.state.wi.us/org/aw/rr/archives/pubs/RR539.pdf>
7. Wisconsin Catalog of Community Assistance. Wisconsin Department of Administration. Available at:
<http://www.doa.state.wi.us/dhir/documents/wcca.pdf>
8. Wisconsin Department of Commerce. Brownfields Initiative. Available at:
<http://www.commerce.state.wi.us/cd/CD-bfi.html>

TABLE 1: Statutes Related to Remediation and Redevelopment

| | |
|------------|--|
| Stats 292 | Remedial Action (Primary statute controlling contaminated sites) |
| Stats 280 | Pure Drinking Water |
| Stats. 281 | Water and sewage |
| Stats 283 | Pollution discharge elimination |
| Stats 285 | Air pollution |
| Stats 287 | Solid waste reduction, recovery and recycling |
| Stats. 289 | Solid waste facilities |
| Stats 291 | Hazardous waste management |
| Stats 293 | Metallic mining |
| Stats 295 | Nonmetallic mining reclamation; oil and gas |
| Stats 299 | General environmental provisions |

TABLE 2: Wisconsin Administrative Codes Related to Remediation and Redevelopment

| Code Chapter | Title |
|---------------------|---|
| NR 140 | Groundwater quality |
| NR 141 | Groundwater monitoring well requirements |
| NR 149 | Lab certification and registration |
| NR 168 | Brownfield Site Assessment Grant for Local Government |
| NR 169 | Dry cleaner environmental response program |
| NR 508 | Responses When a Groundwater Standard is Attained or Exceeded |
| NR 635 | Groundwater and Leachate Monitoring Standards, Corrective Action Requirements, and Soils and Groundwater Investigations |
| NR 700 | General requirements |
| NR 702 | Contingency planning for hazardous substance discharge response by state agencies |
| NR 704 | Contingency planning for abandoned container response |

| | |
|--------|--|
| NR 706 | Hazardous substance discharge notification and source confirmation requirements |
| NR 708 | Immediate and interim actions |
| NR 710 | Site discovery, screening and ranking |
| NR 712 | Personnel qualifications for conducting environmental response actions |
| NR 714 | Public Information and participation |
| NR 716 | Site investigations |
| NR 718 | Management of solid wastes excavated during response actions |
| NR 720 | Soil cleanup standards |
| NR 722 | Standards for selecting remedial actions |
| NR 724 | Remedial and interim action design, implementation, operation, maintenance and monitoring requirements |
| NR 726 | Case closure |
| NR 728 | Enforcement |
| NR 730 | Superfund cost sharing |
| NR 732 | Cost reimbursement for municipal landfill monitoring |
| NR 734 | Selecting and contracting environmental services |
| NR 736 | Advertising, bidding and award of environmental construction contracts |
| NR 738 | Temporary emergency water supplies |
| NR 749 | Fees for providing assistance; Remediation and Redevelopment program |
| NR 750 | Fees for providing oversight for the contaminated land recycling program |
| NR 754 | Environmental insurance requirements |

Table 3
Available Contaminated Site (Brownfield) Financial Assistance

| | Project Name | Agency | Eligible Applicants | | Eligible Expenses | Past Funding |
|----------------|--|---|---------------------|-------------------|---|-----------------|
| | | | Private Parties | Local Governments | | 2001-2002 |
| Grant Programs | Agricultural Chemical Cleanup Program | WI Department of Agriculture, Trade and Consumer Protection | X | | Agricultural chemical spill cleanup | \$3.7 million |
| | Brownfields Economic Development Initiative | US Department of Housing and Urban Development | | X | Cleanup and redevelopment, demolition, acquisition and other improvements | \$14.0 million |
| | Brownfields Green Space and Public Facilities Grant Program | WI Department of Natural Resources | | X | Cleanup | \$1.0 million |
| | Brownfield Site Assessment Grant | WI Department of Natural Resources | | X | Phase I and II, investigation, demolition and tank removal | \$1.7 million |
| | Community Development Block Grant Entitlement Program (Large Cities) | US Department of Housing and Urban Development | | X | Cleanup, acquisition, construction, rehabilitation | A |
| | Community Development Block Grants (Small Cities) | WI Department of Commerce | | X | Costs for economic development, public facilities, and blight elimination | |
| | Dry Cleaner Environmental Response Program | WI Department of Natural Resources | X | | Funds for immediate, interim and remedial actions | \$1.1 million |
| | Economic Adjustment Programs | US Department of Commerce | X | X | Redevelopment of blighted and contaminated land and infrastructure improvements | A |
| | Environmental Fund | WI Department of Natural Resources | N/A | N/A | Investigation and cleanup | \$41 million |
| | Federal Brownfields Redevelopment Initiative | US Environmental Protection Agency | | X | Investigation, establishment of a revolving loan fund, job training | 74.1 million |
| | Local Governments Reimbursement Program | US Environmental Protection Agency | | X | Emergency spill cleanup actions | A |
| | Petroleum Environmental Cleanup Fund | WI Department of Commerce | X | X | Investigation and cleanup of discharges from storage tanks and associated costs | \$75 million |
| | Solid Waste Management Grants | US Department of Agriculture | X | X | Costs associated with evaluation and maintenance of landfills | A |
| | Stewardship Program | WI Department of Natural Resources | X | X | Acquisition and development of property to be used for nature based activities | A |
| | Sustainable Urban Development Zone Program | WI Department of Natural Resources | | X | Investigation and cleanup | \$0.525 million |

| | | | | | | |
|--|--|------------------------------------|---|---|--|---|
| | Temporary Emergency Water Supply | WI Department of Natural Resources | X | | Temporary emergency water supplies | A |
| | Transportation Economic Assistance Program | WI Department of Transportation | X | X | Rail, road, harbor or airport costs essential for economic development project | A |
| | Transportation Equity Act for the 21 st Century | WI Department of Transportation | | X | Rehabilitation of historic transportation sites, scenic easements, pedestrian/bicycle facilities, alternative transportation | A |

A Data not readily available

B Loan guarantees or low or no interest loan programs

C Tax credits or financing from future taxes on remediated and redeveloped properties

Table 3 (continued)
Available Contaminated Site (Brownfield) Financial Assistance

| | Project Name | Agency | Eligible Applicants | | Eligible Expenses | Past Funding |
|------------------------|--|--|---------------------|-------------------|--|---------------|
| | | | Private Parties | Local Governments | | 2001-2002 |
| Grant Programs | Well Compensation Grant Program | US Department of Natural Resources | X | | Costs to provide applicant with safe drinking water, e.g., drilling a new well | A |
| | Wisconsin Blight Elimination and Brownfields Redevelopment | WI Department of Commerce | | X | Investigation and cleanup of blighted properties | A |
| | Wisconsin Brownfields Grant Program | WI Department of Commerce | X | X | Investigation, cleanup and redevelopment costs | 14.0 million |
| | Wisconsin Coastal Management Program | US Department of Administration | X | X | Redevelopment costs associated with coastal management costs | A |
| | Green Space Grant Program (New) | WI Department of Natural Resources | | X | Remediate sites for parks/green space | \$1.0 million |
| | UST-Fields Initiative | USEPA | | X | Investigate and remediate contamination resulting from underground storage tanks | \$3.8 million |
| Loan Programs | Industrial Revenue Bonds | US Department of Commerce | X | | Acquisition, construction, equipment | B |
| | Land Recycling Loan Program | WI Department of Natural Resources | | X | Investigation and cleanup | B |
| | State Trust Fund Loan Program | WI Board of Commissioners of Public Lands | | X | Investigation and cleanup, construction, rehabilitation, equipment | B |
| | Section 108 Loan Guarantee | US Department of Housing and Urban Development | | X | Investigation and cleanup, demolition, construction, acquisition | B |
| | US Small Business Administration Programs | US Small Business Administration | X | | Redevelopment, planning, acquisition | B |
| Tax Incentive Programs | Business Improvement Districts | State of Wisconsin | X | X | Investigation, cleanup, administration | B |
| | Cancellation of Delinquent Taxes | State of Wisconsin | X | | Delinquent taxes on a property are forgiven | C |
| | Environmental Remediation Tax Incremental Financing | State of Wisconsin | | X | Investigation and cleanup, acquisition, demolition, tank and asbestos removal | C |
| | Tax Incremental Financing | State of Wisconsin | | X | Investigation, cleanup, acquisition, and more | C |
| | Federal Brownfields Tax Incentive | US Environmental Protection Agency | X | | Investigation and remediation costs can be deducted from individual's taxable income | C |
| | Rehabilitation Income Tax Credits | State of Wisconsin | X | | Tax credits taken the year in which rehabilitation work occurred | C |

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|--|---|---------------------------|---|--|--|---|
| | Wisconsin Community Development Zone Program | WI Department of Commerce | X | | Tax credits claimed for environmental remediation and job creation | C |
| | Wisconsin Enterprise Development Zone Program | WI Department of Commerce | X | | Tax credit claimed for environmental remediation and job creation | C |

A Data not readily available

B Loan guarantees or low or no interest loan programs

C Tax credits or financing from future taxes on remediated and redeveloped properties

Table 4
Available Financial Assistance Program and Eligible Expenses

| | PLANNING | ACQUISITION | PHASE I & II ASSESSMENTS | EMERGENCY ACTIONS | NR716 INVESTIGATION | DEMOLITION | CLEANUP | REDEVELOPMENT | MARKETING |
|---|----------|-------------|--------------------------|-------------------|---------------------|------------|---------|---------------|-----------|
| PROGRAMS | | | | | | | | | |
| Agricultural Chemical Cleanup Program | | | \$ | \$ | \$ | \$ | \$ | | |
| Brownfields Economic Development Initiative | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Brownfields Green Space and Public Facilities Program | | | | | | | \$ | | |
| Brownfields Site Assessment Grant | | | \$ | \$ | \$ | \$ | | | |
| Community Development Block Grants Large Cities Entitlement Program b7c | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | |
| Community Development Block Grants (Small Cities) | | \$ | | \$ | \$ | \$ | \$ | \$ | |
| Dry Cleaner Environmental Response Program | | | \$ | \$ | \$ | | \$ | | |
| Economic Adjustment Program | \$ | | \$ | | | | \$ | \$ | \$ |
| Environmental Fund | | | | \$ | \$ | \$ | \$ | | |
| Federal Brownfields Economic Redevelopment Initiative | \$ | | \$ | | \$ | | \$ | | |
| Local Governments Reimbursement Program | | | | \$ | | | | | |
| Petroleum Environmental Cleanup Fund (PECFA) | | | | \$ | \$ | | \$ | | |
| Solid Waste Management Grants | \$ | | | | | | \$ | | |
| Stewardship Program | | \$ | | | | | | | |
| Sustainable Urban Development Zone (SUDZ) Program | | | \$ | | \$ | | \$ | | |
| Temporary Emergency Water Supply | | | | \$ | \$ | | | | |
| Transportation Economic Assistance Grant Program | | | \$ | | \$ | | \$ | | |
| Transportation Equity Act for the 21 st Century | \$ | | | | | | | \$ | |
| Well Compensation Grant Program | | | | \$ | | | | \$ | |
| Wisconsin Blight Elimination & Brownfields Redevelopment (BEBR)-Community Development Block Grant Program | | | \$ | \$ | \$ | | \$ | | |
| Wisconsin Brownfields Grant Program | | \$ | | | \$ | \$ | \$ | \$ | |
| Wisconsin Coastal Management Program | \$ | \$ | | | | | | \$ | |
| Industrial Revenue Bonds | | \$ | | | | | | \$ | |
| Land Recycling Loan Program | | | \$ | | \$ | | \$ | | |
| State Trust Fund Loan Program | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Section 108 Loan Guarantee | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| US Small Business Administration Programs | \$ | \$ | | | | | | \$ | |
| Business Improvement Districts | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Cancellation of Delinquent Taxes | | \$ | | | | | | | |
| Environmental Remediation Tax Incremental Financing | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | |
| Tax Incremental Financing | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | |
| Federal Brownfields Tax Incentive | | | \$ | | \$ | | \$ | | |
| Rehabilitation Income Tax Credits | | | | | | | | \$ | |
| Wisconsin Community Development Zone Program | | | \$ | | \$ | \$ | \$ | | |
| Wisconsin Enterprise Development Zone Program | | | \$ | | \$ | \$ | \$ | | |
| Green Space Grant Program (New) (WDNR) | | | \$ | \$ | \$ | \$ | \$ | | |
| UST – Fields Initiative (USEPA) | | | \$ | | \$ | | \$ | | |

